

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition No.: 12-012-14-1-1-20292-15
Petitioner: Phyllis J. (Riggle) Hoover
Respondent: Clinton County Assessor
Parcel No.: 12-06-05-300-004.000-012
Assessment Year: 2014

The Indiana Board of Tax Review (“Board”) issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. On December 10, 2014, the Petitioner, Phyllis Hoover, appealed her 2014 assessment. A little more than seven months later, on July 18, 2015, she filed a Form 131 petition with the Board, alleging that the Clinton County Property Tax Assessment Board of Appeals (“PTABOA”) failed to hold a hearing within 180 days.¹ She elected to have her appeal heard under our small claims procedures.
2. On December 7, 2016, our designated administrative law judge, Dalene McMillen (“ALJ”), held a hearing. Neither she nor the Board inspected the property.
3. The following people testified under oath: the Petitioner; Dana Myers, Clinton County Assessor; and James Morris, Ad Valorem Solutions, LLC.

Facts

4. The property under appeal contains a single-family home with a barn and lean-to together with seven acres of land located at 6101 North County Road 300 West in Frankfort.
5. The Respondent made the following assessment:

Land: \$40,700 Improvements: \$26,300 Total: \$67,000.

¹ See Ind. Code § 6-1.1-15-1(k) and (o) (requiring a PTABOA to hold a hearing within 180 days of a taxpayer filing a notice for review, and giving the taxpayer the option to file an appeal with the Board after the maximum time for the PTABOA to hold a hearing elapses).

6. The Petitioner requested the following assessment:

Land: \$40,563 Improvements: \$26,300 Total: \$66,863.

Record

7. The official record for this matter is made up of the following:

a. A digital recording of the hearing,

b. Exhibits:

Petitioner Exhibit 1: Aerial map of the subject property,
Petitioner Exhibit 2: Plat map of Owen Township,
Petitioner Exhibit 3: Indiana Constitution, Article 10, Section 1,
Petitioner Exhibit 4: Assessor Operations Manual, page 7,
Petitioner Exhibit 5: Assessor Operations Manual, page 14,
Petitioner Exhibit 5A: Assessor Operations Manual, page 15,
Petitioner Exhibit 6: Ind. Code § 6-1.1-37-2,
Petitioner Exhibit 7: Ind. Code § 6-1.1-37-1,
Petitioner Exhibit 7A: Assessor Operations Manual, page 10,
Petitioner Exhibit 8: Notice of Assessment of Land and Improvement –
Form 11, dated November 12, 2014,
Petitioner Exhibit 9: Form 130 petition, page 1, dated December 10, 2014,
Petitioner Exhibit 10-10C: Form 133 – Petition for Correction of an Error for
2014, dated March 20, 2015,
Petitioner Exhibit 11-11B: Form 131 petition, dated July 8, 2015,
Petitioner Exhibit 12: “Procedure for Appeal of Assessment,”
Petitioner Exhibit 12A-12B: Petitioner’s timeline attached to Form 131, dated July
8, 2015,
Petitioner Exhibit 13: July 12, 2013 letter from Dana Myers to the
Petitioner,
Petitioner Exhibit 14: Beacon Schneider aerial map of subject property,
Petitioner Exhibit 15-15I: Beacon Schneider aerial maps with parcel
information and handwritten notations,
Petitioner Exhibit 16-16A: Subject property record card (“PRC”),
Petitioner Exhibit 17-17G: Real Property Assessment Guidelines, ch. 2, pages
97-104,
Petitioner Exhibit 18-18E: Comparison chart outlining Guidelines’ and
Assessor’s procedures for land assessments,
Petitioner Exhibit 19-19A: March 28, 2016 emails between Petitioner and Barry
Wood,
Petitioner Exhibit 20-20B: PTABOA minutes from March 11, 2016,
Petitioner Exhibit 21-21J: Beacon Schneider aerial maps and PRC presented by
Petitioner at PTABOA hearing on March 11, 2016,

- Petitioner Exhibit 22: Respondent’s 2014 calculation of the land assessment,
- Petitioner Exhibit 23: Petitioner’s 2014 calculation of the land assessment,
- Petitioner Exhibit 24: 2012 subject PRC,
- Petitioner Exhibit 25: Treasurer Form TS1-1A, dated April 14, 2015,
- Petitioner Exhibit 26: Summary of Petitioner’s evidence,²

- Respondent Exhibit R1: Beacon Schneider aerial maps with Petitioner’s soil type acreages,
- Respondent Exhibit R2: Original PRC for 2014,
- Respondent Exhibit R3: 2014 PRC with proposed soil-type changes,
- Respondent Exhibit R4: Unsigned stipulation agreement,

- Board Exhibit A: Form 131 petition with attachments,
- Board Exhibit B: Hearing notice,
- Board Exhibit C: Hearing sign-in sheet,

c. These Findings and Conclusions.

Summary of the Parties’ Contentions

8. Summary of the Respondent’s case:

a. The Respondent submitted a proposed stipulation agreeing to the acreage and soil types requested by the Petitioner on her Form 131. It includes the following breakdown:

Type	Acres
Homesite	1.0
Public Road	0.44
Farmland (FDA soil type)	1.98
Farmland (MTB soil type)	0.91
Farmland (TY soil type)	2.67
Total	7.0

Morris testimony; Resp’t Exs. 1, 3-4.

b. The changes would lower the land value from \$40,700 to \$40,600. The Petitioner does not contest the improvement value of \$26,300. Thus, the total assessment for 2014 should be \$66,900. *Morris testimony; Resp’t Exs. 3-4.*

² The Respondent objected to Petitioner’s Exhibits 19-19A, and 21-21J. As explained below, the parties ultimately agreed on an assessment. Thus, the exhibits do not affect our resolution of the appeal, and we need not discuss the Respondent’s objections beyond the fact that we summarily overrule them.

9. Summary of Petitioner’s case:

- a. At the hearing, the Petitioner agreed to accept the Respondent’s breakdown of acreage and soil types for 2014. She did not dispute the improvements’ value, and she agreed to the land value, and therefore to the overall assessment, proposed by the Respondent.³ *Hoovler testimony*.
- b. The Petitioner also pointed to a Form 133 petition that she filed on March 20, 2015, and claimed that the Respondent and the Clinton County Auditor failed to “respond in any way to this fully executed legally filed governmental form.” She asked us to “calculate the correct acreages, soil types, and assessment amounts” and instruct the Respondent to “correct these figures in all records and tax cards for the property in question, retroactively and forward.” She further requested refunds based on those corrections for all the years for which she has filed appeals. *Hoovler testimony; Pet’r Exs. 10-10C, 26.*

Analysis

- 10. The parties agreed to change the soil-type allocations to what the Petitioner requested. They further agreed to change the property’s land assessment to \$40,600 and its overall assessment to \$66,900. The Petitioner apparently also wants retroactive relief and refunds for other years, and she pointed to a Form 133 petition that local officials have not addressed. None of that is properly before us. The only appeal before us is the Petitioner’s Form 131 petition challenging the 2014 assessment. And the parties have agreed to the correct assessment for that year.

Final Determination

Based on the parties’ agreement, we order the 2014 assessment to be changed to \$66,900.

ISSUED: May 2, 2017

Chairman, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

³ “ALJ: “[Y]ou are agreeing to the \$40,600 for the land value as they have proposed for 2014?
Hoovler: Um, yes.
ALJ: Okay. And you have no objections to the current assessment of the improvements, the \$26,300?
Hoovler: No.”

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court's rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.